

# Affidavit and Revenue Certification

Bodcau Soil & Water Conservation District

Bossier Parish

Benton, Louisiana

## ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES \$50,000 OR LESS

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. If applicable, the certification of revenues \$50,000 or less is required by Louisiana Revised Statute 24:513(I)(1)(c)(i). (The threshold is \$200,000 for Justices of the Peace and Constables.)

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Personally came and appeared before the undersigned authority, (Mr. Elmore Morris), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Bodcau Soil & Water Conservation District as of June 30, 2013, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Mr. Elmore Morris, who, duly sworn, deposes and says that Bodcau Soil & Water Conservation District received \$50,000 (\$200,000) or less in revenues and other sources for the year ended June 30, 2013, and accordingly, is not required to have an audit for the previously mentioned year.

Elmore L. Morris  
Signature

Sworn to and subscribed before me this 8th day of August, 2013.

Suzanne J. Jorder  
NOTARY PUBLIC

\*\*\*\*\*

Officer Name \_\_\_\_\_

Title \_\_\_\_\_

Address \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_



Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date NOV 06 2013

**BODCAU SOIL AND WATER CONSERVATION DISTRICT  
BENTON, LOUISIANA**

**COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 2013**

	<u>GOVERNMENTAL FUND TYPE</u>	<u>ACCOUNT GROUP</u>	<u>TOTALS (MEMORANDUM ONLY)</u>	
	<u>GENERAL FUND</u>	<u>GENERAL FIXED ASSETS</u>	<u>JUNE 30, 2013</u>	<u>JUNE 30, 2012</u>
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 55,571		\$ 55,571	\$ 59,614
Fixed Assets (Net of Accumulated Depreciation)		-	-	2,450
Accounts Receivable (net of allowance for uncollectable accounts)	210		210	
Certificates of Deposit	-		-	-
<b>TOTAL ASSETS</b>	<u><u>\$ 55,781</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 55,781</u></u>	<u><u>\$ 62,064</u></u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>				
<u>Liabilities</u>				
Accounts Payable	\$ 2,390		\$ 2,390	\$ 2,126
Accrued Compensated Absences	\$ 90		\$ 90	\$ 1,236
<b>Total Liabilities</b>	<u><u>\$ 2,480</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,480</u></u>	<u><u>\$ 3,362</u></u>
<u>Fund Equity:</u>				
Investment in general fixed assets		\$ -	\$ -	\$ -
Unreserved-undesignated	53,301		\$ 53,301	58,702
<b>Total Fund Equity</b>	<u><u>\$ 53,301</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 53,301</u></u>	<u><u>\$ 58,702</u></u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u><u>\$ 55,781</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 55,781</u></u>	<u><u>\$ 62,064</u></u>

**BODCAU SOIL AND WATER CONSERVATION DISTRICT  
BENTON, LOUISIANA**

**GOVERNMENTAL FUND TYPES  
COMPARATIVE STATEMENT OF REVENUES,  
EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2013**

	<b>GOVERNMENTAL FUND TYPE GENERAL FUND</b>	
	<b>JUNE 30, 2013</b>	<b>JUNE 30, 2012</b>
<b><u>REVENUES</u></b>		
Intergovernmental Revenue		
Farm Bill Funds	\$ 259	\$ 1,045
State Funds	28,303	29,614
Other Revenue		
Interest	34	15
Seedling Sales	2,221	1,598
Total Revenues	<u>\$ 30,817</u>	<u>\$ 32,272</u>
<b><u>EXPENDITURES</u></b>		
Operating		
Personal Services	27,933	22,716
Travel	2,414	1,879
Operating Services	4,354	3,192
Supplies	1,517	1,079
Equipment	-	-
Miscellaneous	-	-
Other expenses	-	-
Grants	-	-
Capital outlay	\$ -	\$ -
Total Expenditures	<u>\$ 36,218</u>	<u>\$ 28,866</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ (5,401)</u>	<u>\$ 3,406</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ (5,401)	\$ 3,406
Unreserved Fund Balances-Beginning	<u>58,702</u>	<u>55,296</u>
Unreserved Fund Balances-Ending	<u><u>\$ 53,301</u></u>	<u><u>\$ 58,702</u></u>

**BODCAU SOIL AND WATER CONSERVATION DISTRICT  
BENTON, LOUISIANA**

**GOVERNMENTAL FUND TYPES  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)  
AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013**

	<b>GENERAL FUND</b>		
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b><u>REVENUES</u></b>			
Intergovernmental Revenue			
Farm Bill Funds	\$ 600	\$ 259	\$ (341)
State Funds	\$ 28,188	\$ 28,303	\$ 115
Other Revenue			
Interest	35	34	(1)
Seedling Sales	1,475	2,221	746
Total Revenues	<u>\$ 30,298</u>	<u>\$ 30,817</u>	<u>\$ 519</u>
<b><u>EXPENDITURES</u></b>			
Operating			
Personal Services	25,000	27,933	(2,933)
Travel	2,300	2,414	(114)
Operating Services	3,900	4,354	(454)
Supplies	1,500	1,517	(17)
Equipment	200	-	200
Miscellaneous			-
Other expenses	-	-	-
Grants	-	-	-
Capital Outlay	\$ -	\$ -	-
Total Expenditures	<u>\$ 32,900</u>	<u>\$ 36,218</u>	<u>\$ (3,318)</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ (2,602)</u>	<u>\$ (5,401)</u>	<u>\$ (2,799)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating Transfers In	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>\$ (2,602)</u>	<u>\$ (5,401)</u>	<u>\$ (2,799)</u>
Unreserved Fund Balance-Beginning	<u>58,702</u>	<u>58,702</u>	<u>-</u>
Unreserved Fund Balance-Ending	<u>\$ 56,100</u>	<u>\$ 53,301</u>	<u>\$ (2,799)</u>

**BODCAU SOIL AND WATER CONSERVATION DISTRICT  
BENTON, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS  
For the Year Ended June 30, 2013**

Rick Adams	\$35
Jerry Carter	\$ 315
Tommy Lacy	315
Johnson McCall	175
Shannon Mendenhall	385
Elmore Morris	<u>420</u>
	<u>\$ 1,645</u>